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SENATE BILL 875

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Phil A. Griego

AN ACT

RELATING TO ALCOHOLIC BEVERAGES; PROVIDING NOTICE OF CERTAIN ALLEGED FAILURES TO PAY LIQUOR EXCISE TAX TO THE TAXATION AND REVENUE DEPARTMENT.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 60-7A-3 NMSA 1978 (being Laws 1981, Chapter 39, Section 49, as amended) is amended to read:

"60-7A-3. TRANSPORTATION INTO STATE WITHOUT PERMIT-- EXPORTATION OF ALCOHOLIC BEVERAGES WITHOUT PERMIT-- IMPORTATION FOR PRIVATE USE-- RECIPROCAL SHIPPING-- WHEN UNLAWFUL. --

A. Except as provided in Subsection E of this section, it is a violation of the Liquor Control Act for any registered common carrier to knowingly deliver any shipment of alcoholic beverages from another state to any person in this state without receiving at the time of delivery a permit issued

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1 by the department covering the quantity and class of alcoholic
2 beverages to be delivered and requiring the shipment be
3 transported from the shipper designated in the permit to the
4 designated consignee and from the designated point of origin to
5 the destination designated in the permit.

6 B. Except as provided in Subsections D and E of
7 this section, it is a violation of the Liquor Control Act for
8 any person other than a registered common carrier to knowingly
9 transport from another state and deliver in this state any
10 alcoholic beverages, unless the person has in his possession on
11 entering New Mexico a permit from the department for the
12 quantity and class of alcoholic beverages to be delivered,
13 designating the name of the shipper and consignee and the point
14 of origin and destination of the alcoholic beverages.

15 C. Except as provided in Subsections D and E of
16 this section, it is a violation of the Liquor Control Act for
17 any person to transport out of state any alcoholic beverages on
18 which the excise tax has not been paid, unless the shipment is
19 accompanied by a permit issued by the department for the exact
20 quantity and class transported, showing the consignee's federal
21 and state license numbers and the point of origin and
22 destination of the alcoholic beverages.

23 D. [~~Any~~] An individual who is not a minor ~~may~~
24 transport into or out of the state any reasonable amount of
25 alcoholic beverages for the exclusive purpose of his private

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1 use or consumption, and nothing in the Liquor Control Act
2 limits or applies to such private actions.

3 E. ~~[Any]~~ An individual or licensee in a state
4 ~~[which]~~ that affords New Mexico licensees or individuals an
5 equal reciprocal shipping privilege may ship for personal use
6 and not for resale not more than two cases of wine, each case
7 containing no more than nine liters, per month to ~~[any]~~ an
8 individual who is not a minor in this state. Delivery of a
9 shipment pursuant to this subsection shall not be deemed to
10 constitute a sale in this state and nothing in the Liquor
11 Control Act limits or applies to such shipments. The shipping
12 container of any wine sent into or out of this state under this
13 subsection shall be labeled clearly to indicate that the
14 package cannot be delivered to a minor or to an intoxicated
15 person.

16 F. Violations of this section shall be investigated
17 by the director. Evidence of payment of the liquor excise tax
18 pursuant to the provisions of the Liquor Excise Tax Act shall
19 be required by a special investigations officer as part of the
20 investigation. If no evidence can be produced, the special
21 investigations officer shall notify the taxation and revenue
22 department of alleged violations of the Liquor Excise Tax Act
23 uncovered in the investigation, so that appropriate action can
24 be taken by the taxation and revenue department.

25 ~~[F.]~~ G. As used in this section, "in this state" means

1 **within the exterior boundaries of the state."**

2 Section 2. EFFECTIVE DATE.--The effective date of the
3 provisions of this act is July 1, 2003.

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